

**INSTRUCTIONS FOR FORM GID-13
(GEORGIA RETALIATORY TAX COMPUTATION)**

CALCULATION OF STATE TAXES

In the space provided, please provide the company's state of domicile.

Line 1 of Column 2 – Enter the tax rate that would be charged to a Georgia insurer in the company's state of domicile. If a rate less than the maximum rate is used, supporting details must be provided. If a multi-tiered rate is used, you must provide a breakdown of the tax rate.

Line 2 of Column 1 – Enter the applicable premium tax. Multiply gross direct premiums received by the applicable tax rate.

Line 2 of Column 2 – Calculate the premium tax that would be charged to a Georgia insurer in the company's state of domicile. This should equal Line 1 of Column 2 times the amount shown on Line 3 of Form GID-12.

Line 3 of Column 2 – If the company's state of domicile imposes a fire marshal tax, enter the amount which would be charged to a Georgia insurer.

Line 4 of Column 2 – If the company's state of domicile imposes a tax on finance charges which are not collected by an insurance company as part of the premium, enter the amount which would be charged to a Georgia insurer.

Line 5 of Column 2 – Enter the amount of the annual license fee that would be imposed upon a Georgia insurer by the company's state of domicile.

Line 6 of Column 2 – Enter the total amount of filing fees that would be imposed upon a Georgia insurer in the company's state of domicile.

Line 7 of Column 2 – If the company's state of domicile imposes a tax on annuity considerations, enter the amount which would be charged to a Georgia insurer.

Line 8 of Column 2 – If the company is a Life and A&S, or HMO insurer and if a similar Georgia insurer would be required to pay County and/or Municipal taxes in the company's state of domicile, enter the amount which would be charged to a Georgia insurer. **County/Municipal taxes imposed in Georgia on Life and A&S, or HMO companies are deductible on Form GID-12 and, therefore, are not to be included in Column 1.**

Line 9 of Column 2 – If the company is other than a Life and A&S, or HMO insurer and if a similar Georgia insurer would be required to pay County and/or Municipal taxes in the company's state of domicile, enter the amount which would be charged to a Georgia insurer.

Line 9 of Column 1 – Enter the amount of County/Municipal taxes paid in Georgia during 2004 ***only if the company is other than Life and A&S.***

Line 10 of Column 2 – If the company is other than a Life and A&S, or HMO insurer, and if a similar Georgia insurer would be required to pay municipal license fees in the company's state of domicile, enter the amount of municipal license fees which a Georgia insurer would be required to pay.

Line 10 of Column 1 – Enter the total amount of municipal license fees which were paid by the company during 2004 ***only if the company is other than Life and A&S.***

Line 11 of Column 2 – If the company's state of domicile imposes a franchise tax, enter the amount which would be charged to a Georgia insurer. If the franchise tax reflected is less than the maximum, you must include supporting documentation. ***If the amount of franchise tax is not known, you must use the maximum which would be due. You can later amend the return when the correct amount is available. Extensions will not be granted for retaliatory taxes.***

Lines 12 and 13 – Use for other taxes or fees that are not already listed on the form. **You must itemize any taxes or fees on these lines. Do not simply write "Other Taxes." Provide details of amounts reflected in each column. The Special Fraud Fund Assessment can not be claimed it is a special purpose obligation, refer to Code Section 33-3-26(b).**

Line 14 – Total the amounts listed in Columns 1 and 2 and enter the totals in the appropriate columns.

CALCULATION OF RETALIATORY TAXES

1. In the spaces provided, transfer the totals for Column 2 and Column 1 to the lines provided for the retaliatory tax calculation.
2. Subtract the Total for Column 1 from the Total for Column 2. Enter the amount on the line labeled "Retaliatory Tax Due."
3. Transfer this amount to Line 13 of Form GID-12 if the retaliatory tax due is a positive amount.

**ALL FOREIGN OR ALIEN INSURERS MUST ATTACH A COMPLETED
FORM GID-13 TO FORM GID-12 (ANNUAL PREMIUM TAX RETURN)**

**NOTE: If you have any questions regarding the completion of this form, please call
(404) 656-7553.**

E-Mail: premiumtax@mail.oci.state.ga.us